Secrt. II-27—100,000—21-5-51.

Revenue **(1951) Department**

M. SERIES.

G.O No 2 4 75

Dated 24-1-51

[Despatch Abstract.]

Tax - The Madras General Sales Tax Rules 1939 - Place of business defined Rule 3 Amendment Notification - published

GOVERNMENT OF MADRAS

ABSTRACT

TAX - The Madras General Sales Tax Rules, 1939 - Place of business - Defined - Rule 3 - Amendment - Notification - Published.

REVENUE DEPARTMENT

G.O.Ms.No.2475. dated 24th September '51

READ:

Reference from the Board of Revenue, dated 5th August 1950, No.A.354/50-5.
Reference from the Board of Revenue, dated 13th December 1950, No.A.3919-A/50-2,
Memorandum No.2012-N/50-9, Revenue, dated 26th February 1951.
Reference from the Board of Revenue, dated 19th March 1951, No.A.3919-A/50-3.
Memorandum No.2012-N/50-12, Revenue, dated the 2nd June 1951.

ORDER:

The appended notification will be published in the FORT ST.GEORGE GAZETTE:-

(By order of ...etc.)

K.SUBBA RAO,
DEPUTY SECRETARY TO
GOVERNMENT.

To the Board of Revenue (Commercial Taxes)
" " Deputy Commissioner of Commercial Taxes.
" All Commercial Tax Officers (with copies to Deputy Commercial Tax Officers and Assistant Commercial Tax Officers)
" the Legal Department.
" " Public Works (Information and Publicity) Department.
" " Superintendent, Government Press, for publication.
" " Secretary, Madras Sales Tax Appelate Tribunal.

(TRUE COPY)

APPENDIX

NOTIFICATION.

In exercise of the powers conferred by section 19 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), His Excellency the Governor of Madras hereby makes the following amendment to the Madras General Sales Tax Rules, 1939, published with Revenue Department Notification No. 819, dated the 12th September 1939, at pages 6-10 of the FORT ST.GEORGE GAZETTE Extraordinary, dated the 15th September 1939, as subsequently amended, the same having been previously published as required by sub-section (4) of the said section:-

p.t.o.

AMENDMENT

In rule 3 of the said rules, clause (i) shall be relettered as clause (j) and the following shall be inserted as clause (i), namely:-

"(i) "Place of business" means any place where a dealer purchases or sells any goods or keeps accounts of his purchases or sales."

(TRUE COPY)

R. Thiagarajan 1958
SUPERINTENDENT,
MADRAS RECORD OFFICE.

sps/25/8